

JAN 20

U.S. BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

JUDGE BURTON R. LIFLAND

REFERENCE BANKRUPTCY CASE No. 08-1789-(BRL)

NTC & Co. FBO ROSE SELIGSON (25349 (IRA) I Z RO 58-30

9214 FLYNN CIRCLE #7

BOCA RATON, FL 33496

DEAR JUDGE LIFLAND:

I AM WRITING IN REFERENCE TO MR. IRVING H. PICARD'S NOTICE OF TRUSTEES DETERMINATION OF CLAIM DATED OCTOBER 19, 2009 (COPIES ATTACHED FOR YOUR RECORDS).

TO OBJECT TO HIS DENIAL OF MY CLAIM.

I AM 87 YEARS OLD AND INVESTED WITH MR. MADOFF IN GOOD FAITH BECAUSE I FELT SECURE THAT ~~HE~~ (MR. MADOFF) WAS INSURED WITH THE "SIPC".

I INVESTED FROM MY ROLL OVER IRA IN 1992 AND AGAIN IN 1994 AND RECEIVED REQUIRED MINIMUM ANNUAL WITHDRAWALS AS REQUIRED BY LAW ON WHICH I PAID FEDERAL INCOME TAX EACH YEAR AND THEY WERE CONSISTENT WITH THE STATEMENTS THAT HE SENT TO ME.

MY HUSBAND, THEODORE S. SELIGSON, ALSO HAD ACCOUNTS WITH MR. MADOFF AND CHECKED THE STATEMENTS WE RECEIVED PERIODICALLY AND WAS SATISFIED WITH THE RETURNS WE WERE RECEIVING.

THIS IS ALMOST ALL OF MY MONEY AND I NEED IT TO LIVE ON.

I WOULD GREATLY APPRECIATE YOUR COOPERATION IN RELEASING THIS MONEY TO US AS WE NEED IT DESPERATELY.

SINCERELY YOURS,

Rose Seligson